FEMALE/MALE INCOME TRENDS

MANITOBA 1980-88

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INTRODUCTION

Section I of this report presents a comparison of male and female income levels as reported on T1 individual income tax returns. Data on total income, is presented for all Manitoba 1987 tax returns, as well as for those tax returns with a taxable income.

When comparing the number of tax returns filed with the number of taxable returns, it appears that a large number of individuals file income tax returns primarily for the benefits of the various tax credit programs available.

In general, this applies to females more than males. Of the 374,960 males that filed a 1987 tax return in Manitoba, 12,160 (3.2%) reported no income for the year, while of the 371,750 females who filed, 26,010 (7.0%) reported no income.

Historical taxation data for Manitoba (1980 to 1986) is presented in Appendix A. For comparison purposes taxation data at the Canada level, for the years 1980 to 1987, is presented in Appendix B.

The Canada level data presented are published annually by Revenue Canada Taxation, in **Taxation Statistics**. The Manitoba level data is unpublished, and was obtained from Revenue Canada on a custom-tabulation basis.

Section I contains an examination of average (mean) income by sex and occupation, as well as by sex and age group.

Section II of this report presents data on earnings and income of males and females, as collected by Statistics Canada's Survey of Consumer Finances. This is a survey of households, excluding the Yukon and Northwest Territories and Indian Reserves. Institutional residents and full-time members of Canada's armed forces are also excluded.

Data presented in this section include the distribution of males and females by earnings group, as well as average earnings and average income by sex, for Manitoba and Canada.

Data presented in this section covers the years 1980 to 1988, excluding 1983. Earnings data for 1983 is not available due to the small sample size for the Survey of Consumer Finances that year.

To obtain additional information regarding this report, direct inquiries to David Greenwood of the Manitoba Bureau of Statistics, at (204) 945-2989.

DEFINITIONS

All Returns: All income tax returns filed for a given tax year, regardless of income level or income source, have been used in the tabulation of data with this heading.

Taxable Returns: Only those income tax returns filed with a taxable income for a given tax year, have been used in the tabulation of data with this heading.

Occupational Classifications

Employees: Those individuals whose principal source of income for a given tax year, was employment wages or salaries.

Farmers: Those individuals whose principal source of income for a given tax year, was farming.

Fishermen: Those individuals whose principal source of income for a given tax year, was through commercial fishing.

Professionals: Those individuals whose principal source of income for a given tax year, was through the collection of professional fees.

Salesmen: Those individuals whose principal source of income for a given tax year, was through commissioned sales.

Business Proprietors: Those individuals whose principal source of income for a given tax year, was through the ownership of or partnership in a business.

Investors: Those individuals whose principal source of income for a given tax year, was interest or other investment income.

Property Owners: Those individuals whose principal source of income for a given tax year, was derived from the rental of real estate.

Pensioners: Those individuals whose principal source of income for a given tax year, was in the form of a pension.

Unclassified: Those individuals whose principal source of income for a given tax year, was from alimony, unemployment insurance, family allowance or another unspecified source.

Earnings and Income

Total Earnings: Total wages and salaries and/or net income from self-employment.

Total Income: All money income received from wages and salaries, net self-employment, investments, government tranfers, pensions and other sources.

Earner: A person who received wages, a salary and/or self-employment income during the reference year.

Full-Time Full-Year Worker: A person who worked 30 hours or more per week, for 49 to 52 weeks of the reference year.

SECTION I - TAXATION DATA

CHART 1: FEMALE/MALE MEAN INCOME RATIOS
HISTORICAL - ALL RETURNS

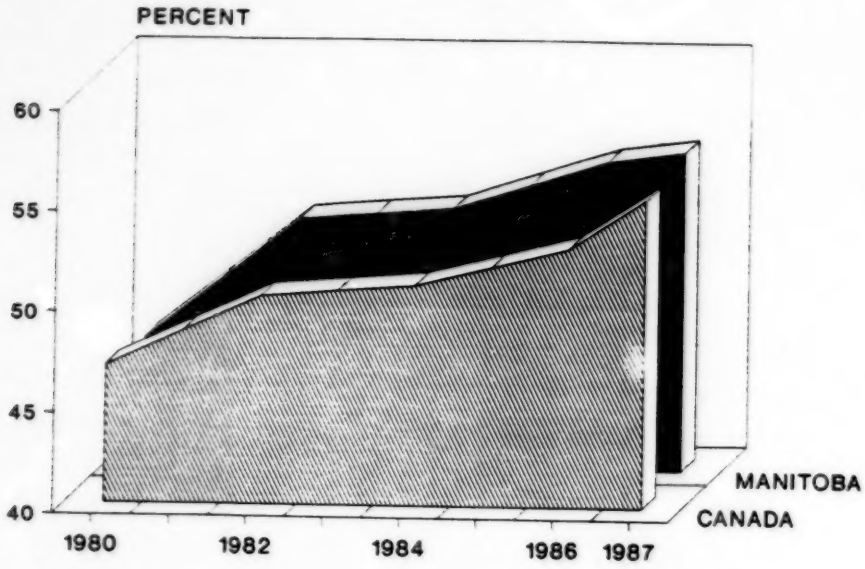
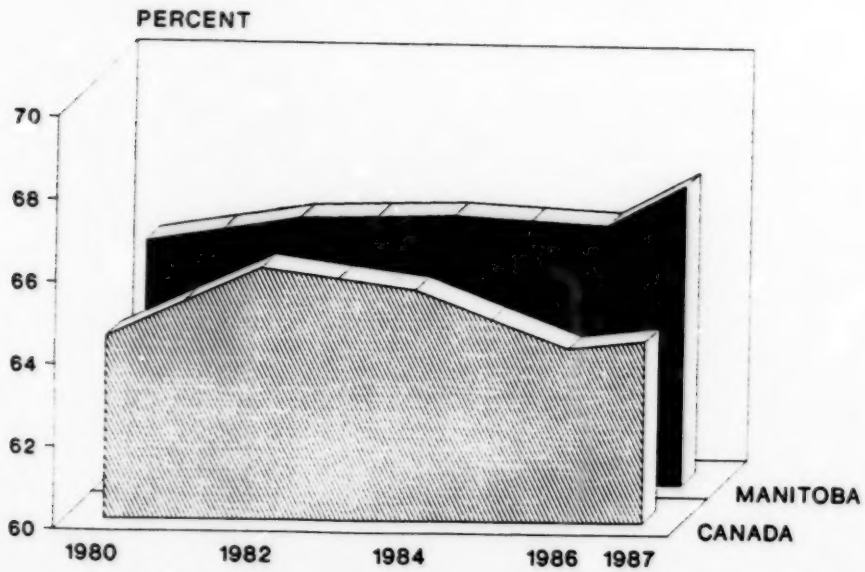


CHART 2: FEMALE/MALE MEAN INCOME RATIOS
HISTORICAL - TAXABLE RETURNS



DATA SOURCE: REVENUE CANADA TAXATION

MBS - MAY, 1990

HISTORICAL OVERVIEW

In Manitoba, 374,960 males filed an income tax return for 1987, as did 371,750 females. The average (mean) total income reported by males is $22,575 while females reported $12,604. The ratio of female and male mean incomes for Manitoba is 55.8%, 0.5 percentage points higher than the ratio for Canada in 1987.

This ratio of female and male mean incomes has been increasing each year (ie. the average income of females has been increasing faster than the average for males).

For Manitoba, average female income was 46.3% of average male income in 1980, 52.3% in 1982, 52.9% in 1984, 55.3% in 1986 and 55.8% in 1987. For Canada, average female income was 46.8% of average male income in 1980, 50.3% in 1982, 50.9% in 1984, 52.8% in 1986 and 55.3% in 1987.

In Manitoba, of the 374,960 male taxfilers in 1987, 299,140 (79.8%) had a taxable income, and of the 371,750 female taxfilers 231,430 (62.3%) had a taxable income.

The mean income of males, with taxable incomes for 1987, is $27,288, compared to $18,361 for females. The ratio of female and male mean incomes, from taxable returns for 1987, is 67.3%. For Canada this ratio is 64.4%.

AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME

TAX YEAR	ALL RETURNS		TAXABLE RETURNS	
	MANITOBA	CANADA	MANITOBA	CANADA
1980	46.3	46.8	65.8	64.4
1982	52.3	50.3	66.4	66.1
1984	52.9	50.9	66.5	65.6
1986	55.3	52.8	66.3	64.2
1987	55.8	55.3	67.3	64.4

DATA SOURCE: REVENUE CANADA TAXATION

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CHART 3: 1987 TAXFILERS
FEMALE/MALE MEAN INCOME RATIO
ALL RETURNS

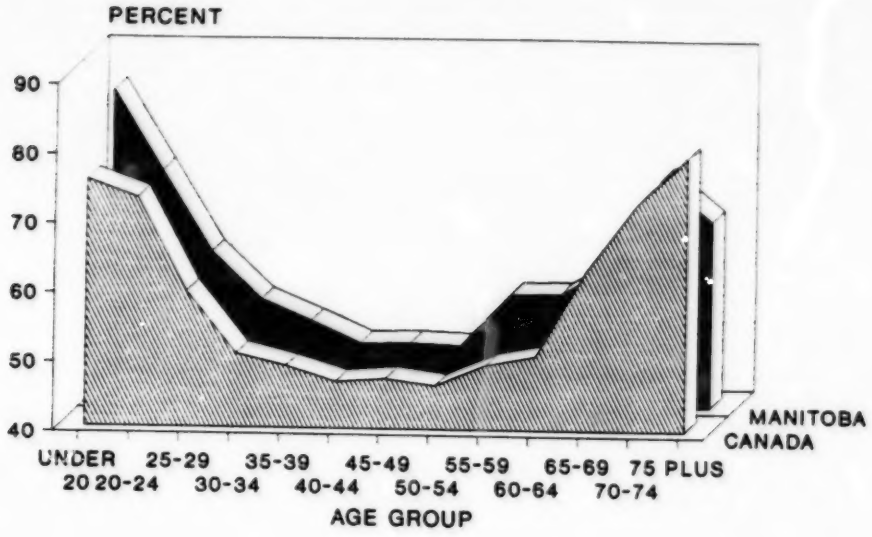
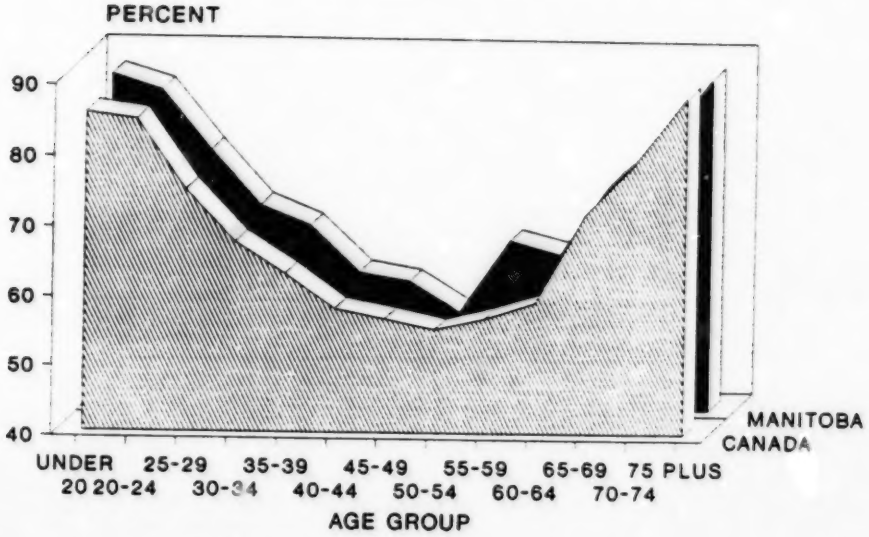


CHART 4: 1987 TAXFILERS
FEMALE/MALE MEAN INCOME RATIO
TAXABLE RETURNS



DATA SOURCE: REVENUE CANADA TAXATION

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CHART 5: MANITOBA TAXFILERS
MEAN INCOME BY SEX AND AGE GROUP
1987 - ALL RETURNS

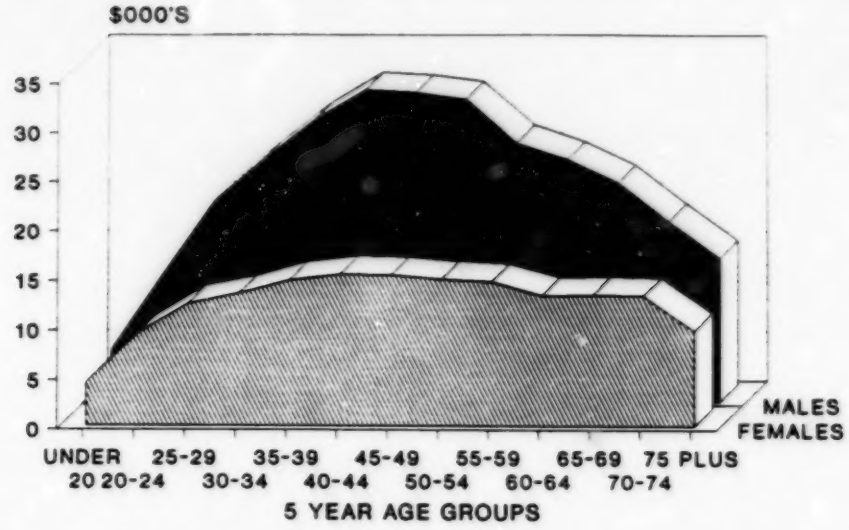
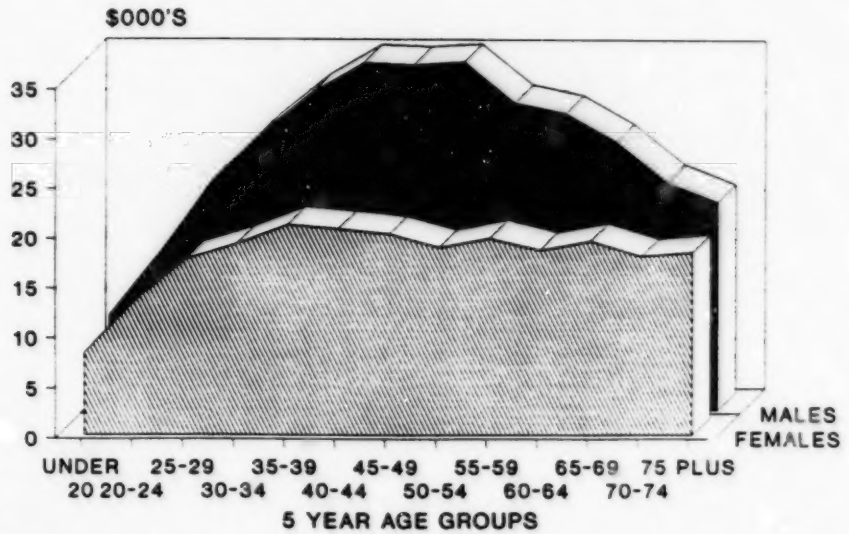


CHART 6: MANITOBA TAXFILERS
MEAN INCOME BY SEX AND AGE GROUP
1987 - TAXABLE RETURNS



DATA SOURCE: REVENUE CANADA TAXATION

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CHART 7: 1987 TAXFILERS
FEMALE/MALE MEAN INCOME RATIO
ALL RETURNS

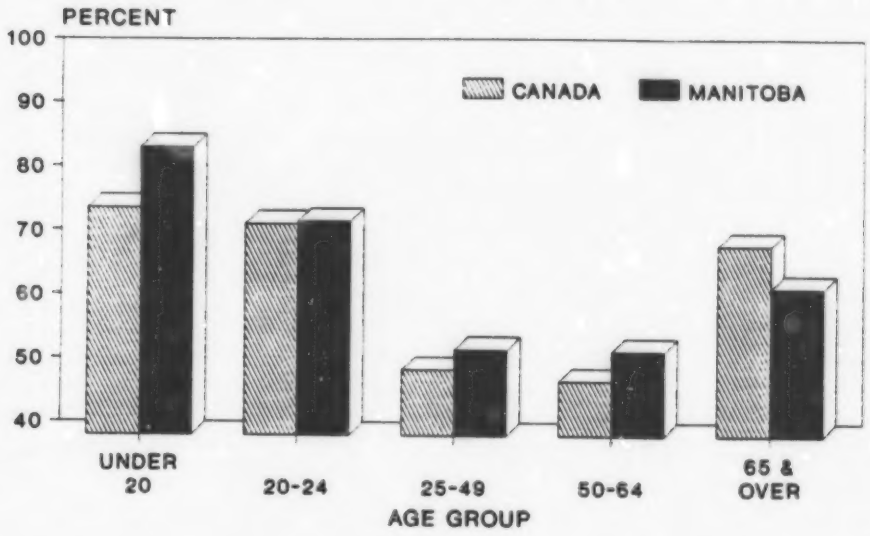
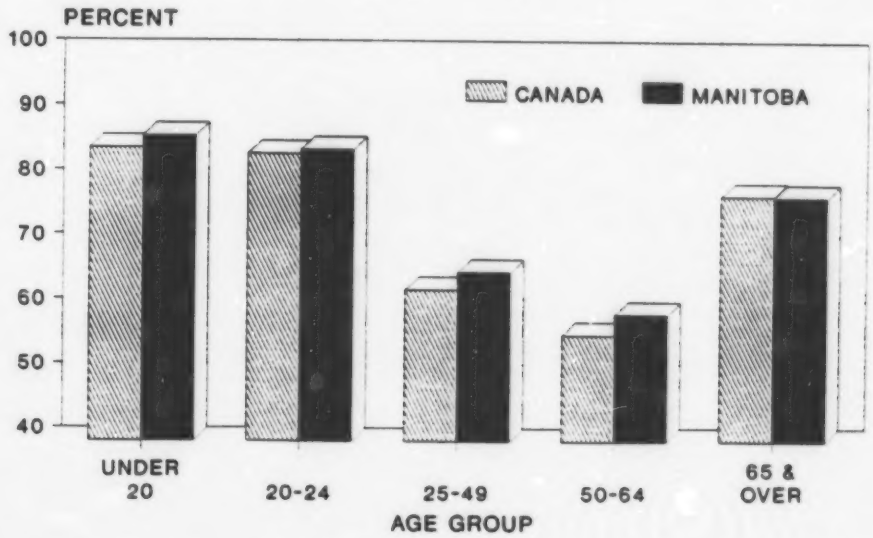


CHART 8: 1987 TAXFILERS
FEMALE/MALE MEAN INCOME RATIO
TAXABLE RETURNS



DATA SOURCE: REVENUE CANADA TAXATION

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CHART 9: 1987 TAXFILERS
FEMALE/MALE MEAN INCOME RATIO
ALL RETURNS

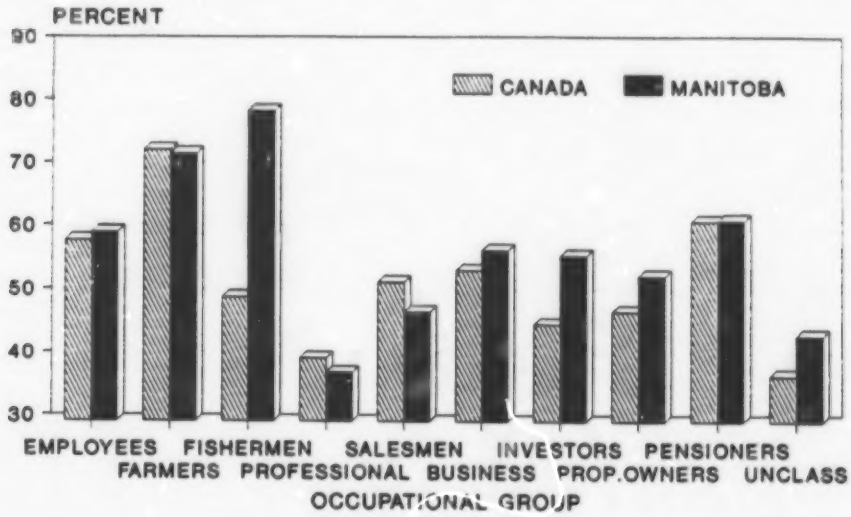
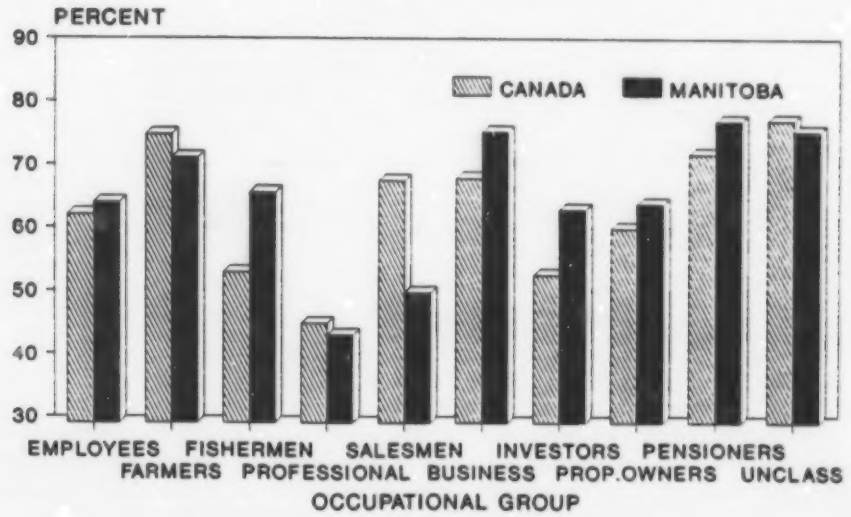


CHART 10: 1987 TAXFILERS
FEMALE/MALE MEAN INCOME RATIO
TAXABLE RETURNS



DATA SOURCE: REVENUE CANADA TAXATION

MBS - MAY, 1990

TABLE 1. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX 1987

ALL RETURNS	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	18,570	$5,161	19,190	$4,381	84.9%
20 TO 24 YEARS	45,090	12,705	43,500	9,326	73.4
25 TO 49 YEARS	189,110	26,287	184,340	14,052	53.5
50 TO 64 YEARS	68,090	27,044	59,660	14,403	53.3
65 YEARS OR MORE	53,790	18,228	64,870	11,496	63.1
TOTAL STATING AGE	374,650	22,586	371,560	12,609	55.8
AGE NOT REPORTED	340	8,435	190	3,126	37.1
TOTAL	374,960	$22,575	371,750	$12,604	55.8%

TAXABLE RETURNS	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	7,280	$9,447	6,290	$8,235	87.2%
20 TO 24 YEARS	34,170	15,856	26,790	13,497	85.1
25 TO 49 YEARS	164,730	29,624	126,140	19,603	66.2
50 TO 64 YEARS	56,590	31,920	42,830	19,043	59.7
65 YEARS OR MORE	36,090	23,924	29,390	18,631	77.9
TOTAL STATING AGE	298,860	27,305	231,430	18,361	67.2
AGE NOT REPORTED	280	9,300	0	0	--
TOTAL	299,140	$27,288	231,430	$18,361	67.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

INCOME BY AGE GROUP

i) All Returns

In Manitoba, 374,650 male taxfilers and 371,560 female taxfilers specified their ages on their 1987 tax returns, and could be classified into one of the following age groups: Under 20 Years, 20 To 24 Years, 25 To 49 Years, 50 To 64 Years and 65 Years Or More.

The largest numbers of Manitoba taxfilers are aged 25 To 49 Years (189,110 males and 184,340 females) and 50 To 64 Years (68,090 males and 59,660 females). These two age groups also have the lowest ratios of female and male mean incomes, 53.5% for those aged 25 To 49 Years and 53.3% for those aged 50 To 64 Years. For Canada, these ratios are 50.3% and 48.6% for the 25 To 49 Years group and the 50 To 64 Years group respectively.

The youngest age group, Under 20 Years, has the fewest number of taxfilers in Manitoba (18,570 males and 19,190 females) and the highest ratio of female and male mean incomes, at 84.9%. In 1986, the average income of females was 87.0% of the average income of males Under 20 Years. For Canada in 1987, this ratio is 75.5%.

The average income ratio of female and male taxfilers aged 20 To 24 Years is 73.4% for Manitoba and 73.0% for Canada.

The female and male mean income ratio of the 65 Years Or More age group has historically fallen between that of the first two age groups (Under 20 Years and 20 To 24 Years) and the second two age groups (25 To 49 Years and 50 To 64 Years). In 1987, the average income ratio for the 65 Years Or More group is 63.1% for Manitoba, and 69.7% for Canada.

ii) Taxable Returns

For Manitoba in 1987, the ranks of female and male mean income ratios by age group remain the same for taxable returns as for all returns. From lowest to highest, these ratios are: 59.7% for the 50 To 64 Years group, 66.2% for the 25 To 49 Years group, 77.9% for the 65 Years Or More group, 85.1% for the 20 To 24 Years group and 87.2% for the Under 20 Years group.

In the Under 20 Years group, 60.8% of male taxfilers and 67.2% of female taxfilers do not have taxable incomes. In the 20 To 24 Years group, 24.2% of male taxfilers and 38.4% of female taxfilers do not have taxable incomes. In the 25 To 49 Years group, 12.9% of male taxfilers and 31.5% of female tax filers do not have taxable incomes. In the 50 To 64 Years group, 16.9% of male taxfilers and 28.2% of female taxfilers do not have taxable incomes. And in the 65 Years Or More group, 32.9% of male taxfilers and 54.7% of female taxfilers do not have taxable incomes.

TABLE 2. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX 1987

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	237,950	$26,244	215,920	$15,696	59.8%
FARMERS	25,890	15,670	5,400	11,345	72.4
FISHERMEN	710	9,914	90	7,856	79.2
PROFESSIONALS	4,510	58,146	1,800	21,953	37.8
SALESMEN	1,150	23,656	290	11,207	47.4
BUSINESS PROPRIETORS	16,570	15,922	9,080	9,098	57.1
INVESTORS	14,770	27,671	29,340	15,577	56.3
PROPERTY OWNERS	2,140	23,011	2,910	12,230	53.1
PENSIONERS	46,310	14,058	56,170	8,686	61.8
UNCLASSIFIED	24,970	5,805	50,740	2,538	43.7
TOTAL	374,960	$22,575	371,750	$12,604	55.8%

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	212,910	$28,804	172,120	$18,714	65.0%
FARMERS	18,420	20,351	3,920	14,680	72.1
FISHERMEN	360	15,092	60	10,050	66.6
PROFESSIONALS	4,110	63,440	1,370	27,923	44.0
SALESMEN	950	28,062	180	14,217	50.7
BUSINESS PROPRIETORS	12,870	19,633	4,880	14,960	76.2
INVESTORS	10,770	36,498	18,260	23,306	63.9
PROPERTY OWNERS	1,680	28,461	1,580	18,445	64.8
PENSIONERS	28,860	18,742	20,570	14,614	78.0
UNCLASSIFIED	8,210	15,607	8,480	11,910	76.3
TOTAL	299,140	$27,288	231,430	$18,361	67.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

INCOME BY OCCUPATION

i) All Returns

Employees comprise the largest group of taxfilers by occupation. Of all Manitoba taxfilers for 1987, 374,960 were males of which 237,950 (63.5%) were classified as Employees. Similarly, of 371,750 female taxfilers, 215,920 (58.1%) were classified as Employees. In this occupational group, the average female income is 59.8% of males.

The Farmers and Fishermen groups, which were both dominated by males, yield the highest ratios of female and male mean incomes in 1987, as in 1986; 72.4% for Farmers and 79.2% for Fishermen.

The Pensioners group has the third highest ratio of female and male mean incomes by occupation, at 61.8%, followed by Employees (59.8%), Business Proprietors at 57.1% and Investors at 56.3%. The remaining occupations have ratios lower than the overall Manitoba ratio of 55.8%.

The Professionals group has the lowest ratio of female and male mean incomes at 37.8%. Next lowest are the Unclassified group at 43.7%, the Salesmen group at 47.4% and the Property Owners group at 53.1%.

ii) Taxable Returns

The ratio of female and male mean incomes is generally higher when considering only taxable returns. However, for Farmers, the ratio of female and male mean incomes dropped from 72.4% for all returns to 72.1% for taxable returns, and for Fishermen this ratio dropped from 79.2% to 66.6%.

The highest ratio of female and male mean incomes, for taxable incomes, occurs in the Pensioners group, where females have a mean income 78.0% of the mean income for males.

In the Business Proprietors group, the mean income for females is 76.2% that of males, and in the Unclassified group the ratio of female and male mean incomes jumped to 76.3% for taxable returns, from 43.7% for all returns. The remaining occupational groups have female/male mean income ratios lower than the total for Manitoba, which is 67.3%.

The 172,120 female employees with taxable incomes, have a mean income 65.0% as large as the 212,910 male employees with taxable incomes. In the Property Owners group, the average female income is 64.8% of the average male income; in the Investors group, the average female income is 63.9% of the average male income; In the Salesmen group, the average female income is 50.7% of the average male income and in the Professionals group, the average female income is 44.0% of the average male income.

CHART 11: ALL RETURNS MANITOBA 1987
INCOME SHARE BY INCOME RANGE, BY SEX

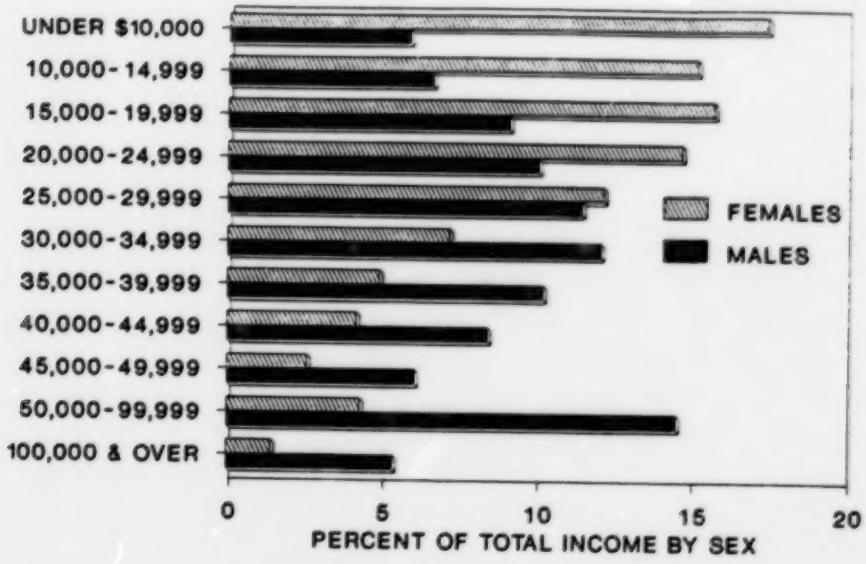
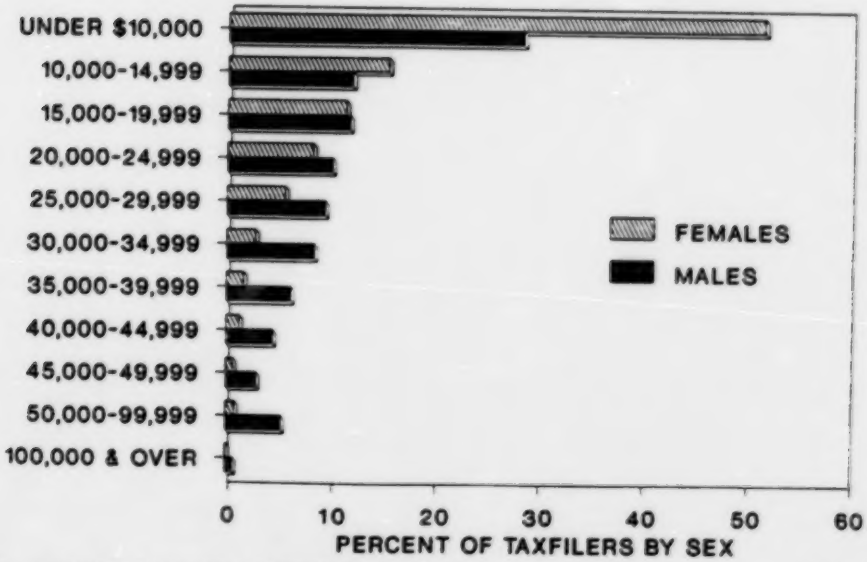


CHART 12: ALL RETURNS MANITOBA 1987
TAXFILERS BY INCOME RANGE, BY SEX



DATA SOURCE: REVENUE CANADA TAXATION

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INCOME SHARE BY INCOME RANGE

i) All Returns

Chart 12 shows that the percentage of filers, for each sex, tends to decrease for each successive income range. In Chart 11, the percentage of total female income also tends to decrease with each successive income range, while for males the percentage of total income increases over the first five income ranges, before starting to decline.

Of all tax returns filed by males in Manitoba for 1987, 28.5% have an income Under $10,000, compared to 51.7% of all returns filed by females. This 28.5% of male taxfilers accounts for 5.9% of total male income, while the 51.7% of female taxfilers accounts for 17.5% of total female income.

At the high end of the income scale, 6.0% of males have an income of $50,000 & Over, compared to 1.0% of all female taxfilers. This 6.0% of male taxfilers accounts for 20.0% of total male income, while the 1.0% of female taxfilers accounts for 5.7% of total female income.

The median income of male taxfilers in Manitoba for 1987 is $18,997, while the median income of females is $9,616 (Table 3).

ii) Taxable Returns

Charts 13 and 14 for taxable returns, show roughly the same income distributions as those for all returns, except that there is a much smaller percentage of filers and income in the Under $10,000 range.

Of the 299,140 taxable returns filed by males in Manitoba for 1987, 12.3% have an income Under $10,000, compared to 23.7% of the 231,430 taxable returns filed by females. This 12.3% of male taxfilers accounts for 3.4% of total male income from taxable returns, while the 23.7% of female taxfilers accounts for 10.0% of total female income from taxable returns.

At the high end of the income scale, 7.5% of males have an income of $50,000 & Over, compared to 1.6% of taxable female taxfilers. This 7.5% of male taxfilers accounts for 20.7% of total male income from taxable returns, while the 1.6% of female taxfilers accounts for 6.3% of total female income from taxable returns.

The median incomes for taxfilers with taxable incomes are $23,756 for males, and $15,619 for females (Table 4).

TABLE 3. MANITOBA TAXFILERS AND INCOME SHARE BY INCOME RANGE AND SEX 1987

ALL RETURNS	MALE				FEMALE			
	TOTAL FILERS (NO.)	(%)	TOTAL INCOME ($000'S)	(%)	TOTAL FILERS (NO.)	(%)	TOTAL INCOME ($000'S)	(%)
UNDER $10,000	107,010	28.5%	497,584	5.9%	192,260	51.7%	817,669	17.5%
10,000-14,999	45,110	12.0	562,324	6.6	57,700	15.5	712,529	15.2
15,000-19,999	44,230	11.8	771,438	9.1	42,620	11.5	738,138	15.8
20,000-24,999	37,960	10.1	852,989	10.1	30,770	8.3	689,030	14.7
25,000-29,999	35,430	9.4	971,895	11.5	20,930	5.6	571,512	12.2
30,000-34,999	31,720	8.5	1,023,542	12.1	10,410	2.8	337,599	7.2
35,000-39,999	23,150	6.2	866,056	10.2	6,210	1.7	230,997	4.9
40,000-44,999	16,890	4.5	715,366	8.5	4,660	1.3	196,604	4.2
45,000-49,999	10,910	2.9	514,663	6.1	2,590	0.7	122,036	2.6
50,000-99,999	19,920	5.3	1,231,868	14.6	3,230	0.9	202,204	4.3
100,000 & OVER	2,640	0.7	456,858	5.4	370	0.1	67,387	1.4
TOTAL	374,960	100.0%	8,464,583	100.0%	371,750	100.0%	4,685,704	100.0%
MEDIAN INCOME			$18,997				$9,616	

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS

MAY, 1990

TABLE 4. MANITOBA TAXFILERS AND INCOME SHARE BY INCOME RANGE AND SEX 1987

TAXABLE RETURNS	MALE				FEMALE			
	TOTAL FILERS		TOTAL INCOME		TOTAL FILERS		TOTAL INCOME	
	(NO.)	(%)	($000'S)	(%)	(NO.)	(%)	($000'S)	(%)
UNDER $10,000	36,750	12.3%	281,306	3.4%	54,940	23.7%	425,506	10.0%
10,000-14,999	41,280	13.8	517,371	6.3	55,550	24.0	687,365	16.2
15,000-19,999	43,500	14.5	759,448	9.3	42,140	18.2	730,274	17.2
20,000-24,999	37,310	12.5	838,850	10.3	30,620	13.2	685,893	16.1
25,000-29,999	35,280	11.8	967,947	11.9	20,850	9.0	569,353	13.4
30,000-34,999	31,660	10.6	1,021,653	12.5	10,350	4.5	335,559	7.9
35,000-39,999	23,030	7.7	861,587	10.6	6,210	2.7	230,997	5.4
40,000-44,999	16,880	5.6	715,201	8.8	4,600	2.0	193,904	4.6
45,000-49,999	10,910	3.6	514,517	6.3	2,590	1.1	122,036	2.9
50,000-99,999	19,890	6.6	1,230,223	15.1	3,210	1.4	200,974	4.7
100,000 & OVER	2,630	0.9	454,800	5.6	370	0.2	67,387	1.6
TOTAL	299,140	100.0%	8,162,903	100.0%	231,430	100.0%	4,249,249	100.0%
MEDIAN INCOME			$23,756				$15,619	

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

CHART 13: TAXABLE RETURNS MANITOBA 1987 INCOME SHARE BY INCOME RANGE, BY SEX

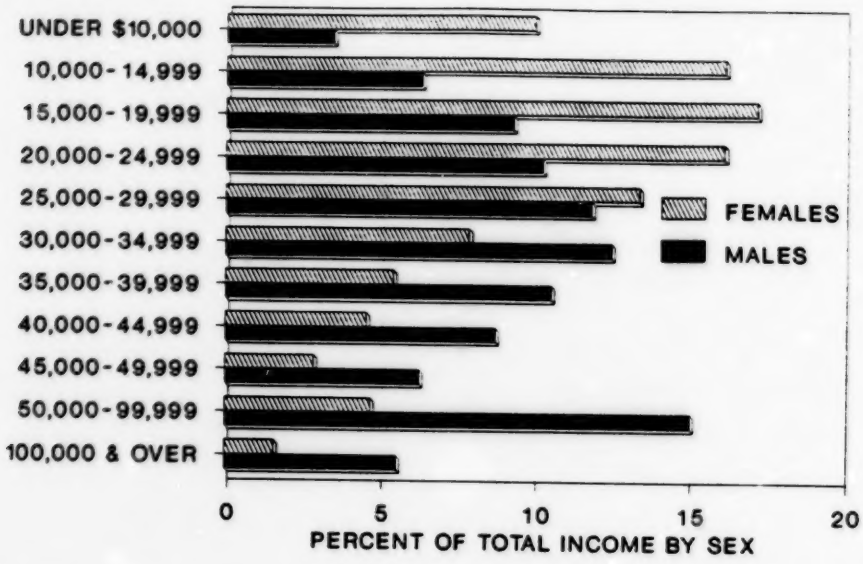
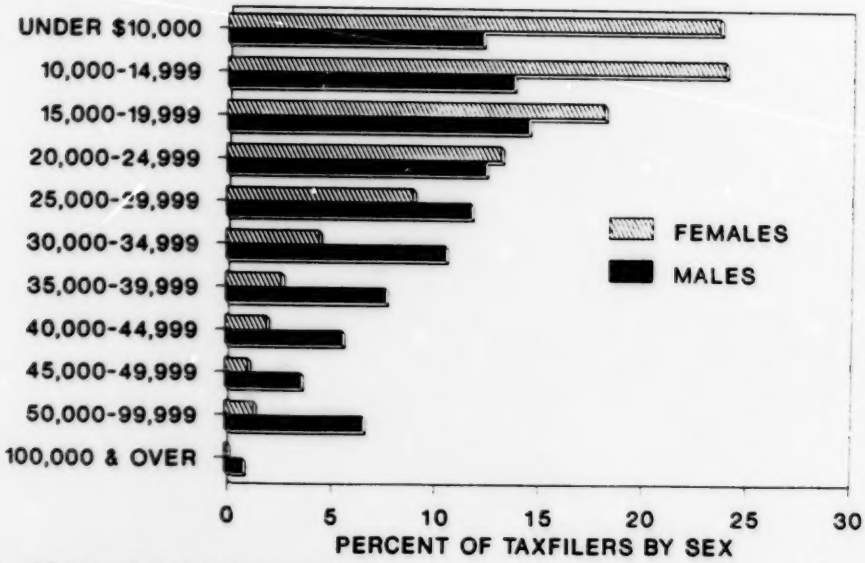


CHART 14: TAXABLE RETURNS MANITOBA 1987 TAXFILERS BY INCOME RANGE, BY SEX



DATA SOURCE: REVENUE CANADA TAXATION

MBS - MAY, 1990

SECTION II - EARNINGS/INCOME DATA

CHART 15: ALL EARNERS - MANITOBA 1984
DISTRIBUTION BY EARNINGS GROUP BY SEX
EARNINGS IN THOUSANDS ($000'S)

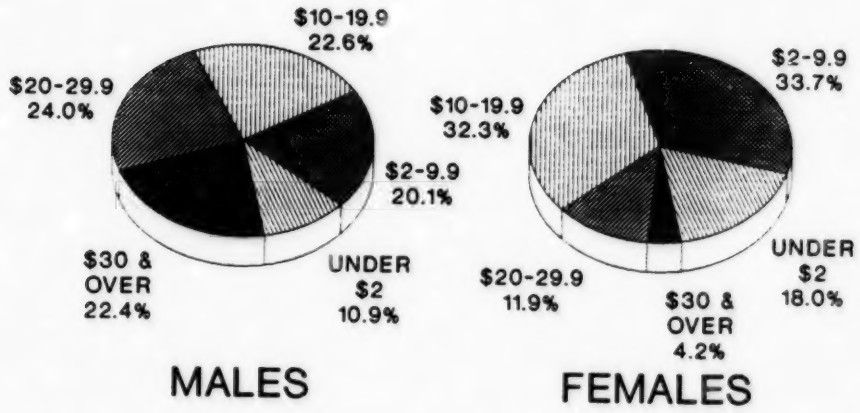
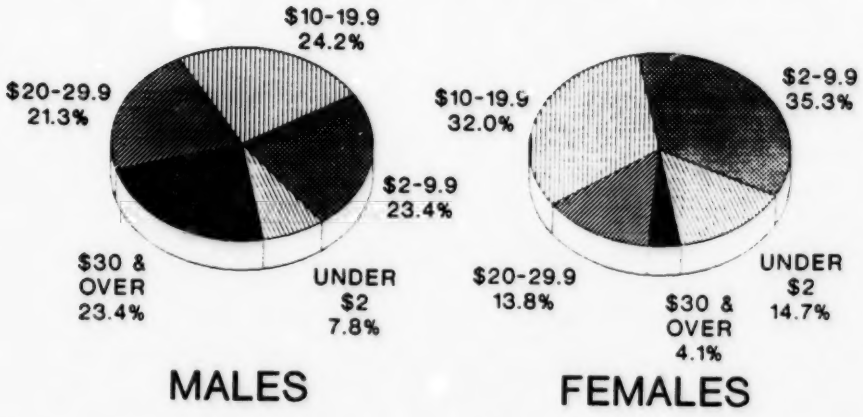


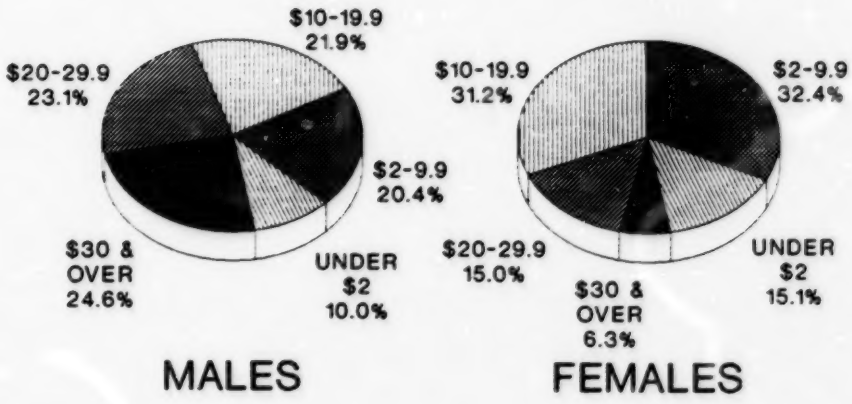
CHART 16: ALL EARNERS - MANITOBA 1985
DISTRIBUTION BY EARNINGS GROUP BY SEX
EARNINGS IN THOUSANDS ($000'S)



DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

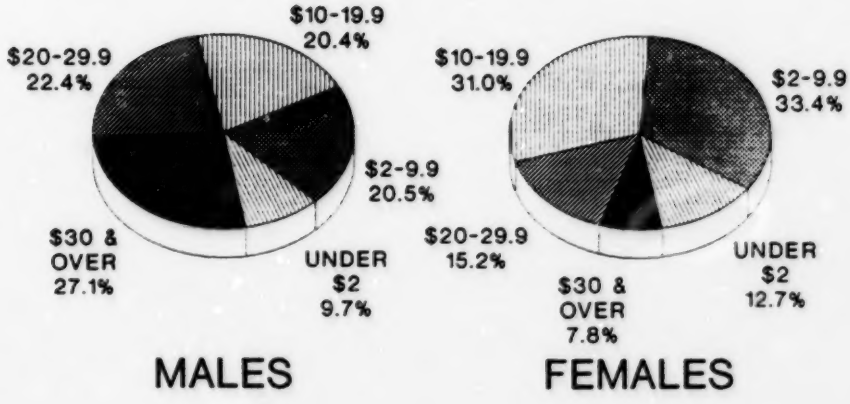
MBS - MAY, 1990

CHART 17: ALL EARNERS - MANITOBA 1986
DISTRIBUTION BY EARNINGS GROUP BY SEX
EARNINGS IN THOUSANDS ($000'S)



MALES FEMALES

CHART 18: ALL EARNERS - MANITOBA 1987
DISTRIBUTION BY EARNINGS GROUP BY SEX
EARNINGS IN THOUSANDS ($000'S)



MALES FEMALES

DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES MBS - MAY, 1990

TABLE 5. DISTRIBUTION OF EARNINGS FOR ALL EARNERS: 1984 TO 1988

MANITOBA

EARNINGS GROUP	MALES					FEMALES				
	1984	1985	1986	1987	1988	1984	1985	1986	1987	1988
UNDER $2,000	10.9	7.8	10.0	9.7	8.9	18.0	14.7	15.1	12.7	14.7
$2,000 TO $3,999	6.1	4.9	6.3	5.1	5.2	8.8	12.1	8.5	9.5	8.3
$4,000 TO $5,999	5.2	6.4	5.7	6.4	4.2	8.5	9.1	8.3	9.0	7.5
$6,000 TO $7,999	5.1	6.3	4.1	5.4	4.1	8.6	7.6	9.1	6.3	8.2
$8,000 TO $9,999	3.7	5.8	4.3	3.6	4.2	7.8	6.5	6.5	8.6	7.7
$10,000 TO $11,999	4.3	4.2	4.1	4.4	4.7	7.7	7.9	7.9	6.3	5.0
$12,000 TO $14,999	6.8	8.2	6.0	6.7	8.1	10.8	9.1	8.5	7.9	10.1
$15,000 TO $19,999	11.5	11.8	11.8	9.3	9.4	13.8	15.0	14.8	16.8	15.3
$20,000 TO $24,999	13.4	9.7	12.0	11.0	9.6	8.5	8.1	10.0	9.8	8.2
$25,000 TO $29,999	10.6	11.6	11.1	11.4	11.6	3.4	5.7	5.0	5.4	5.4
$30,000 TO $39,999	14.3	15.1	12.8	15.6	14.5	2.9	2.9	4.5	5.3	5.9
$40,000 & OVER	8.1	8.3	11.8	11.6	15.5	1.3	1.2	1.8	2.5	3.7
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

NOTE: PERCENTAGES MAY NOT ADD TO 100.0%, DUE TO ROUNDING ERROR
DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MANITOBA BUREAU OF STATISTICS

MAY, 1990

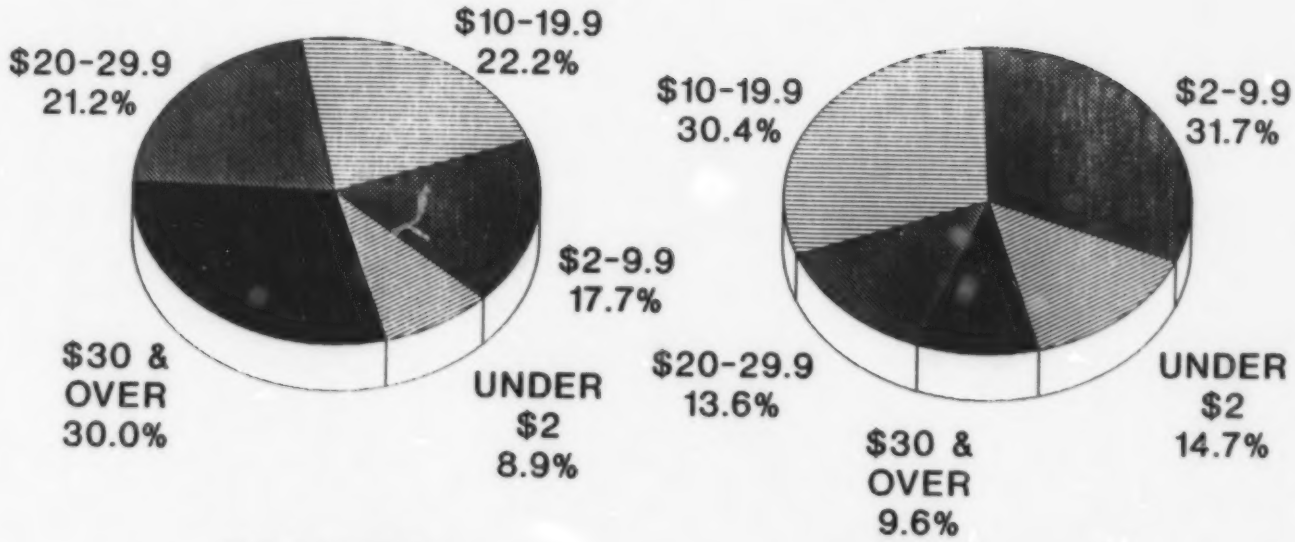
TABLE 5. DISTRIBUTION OF EARNINGS FOR ALL EARNERS: 1984 TO 1988 (Continued) CANADA

EARNINGS GROUP	MALES 1984	1985	1986	1987	1988	FEMALES 1984	1985	1986	1987	1988
UNDER $2,000	9.7	8.4	7.9	7.3	6.5	16.9	16.2	13.7	13.0	11.5
$2,000 TO $3,999	6.4	6.1	5.7	5.7	5.1	10.6	10.5	9.8	9.9	9.6
$4,000 TO $5,999	5.4	5.4	5.1	4.7	4.9	8.1	8.3	8.7	8.5	8.0
$6,000 TO $7,999	4.3	4.5	4.0	4.2	4.0	7.8	7.2	7.3	6.2	6.4
$8,000 TO $9,999	4.6	4.1	4.2	3.7	3.6	7.4	6.9	6.3	6.8	6.5
$10,000 TO $11,999	4.2	4.2	4.1	3.9	3.3	6.1	6.4	6.3	6.1	5.9
$12,000 TO $14,999	6.5	6.3	6.0	6.0	5.5	9.4	8.9	9.1	8.3	8.5
$15,000 TO $19,999	10.4	10.3	9.9	9.2	9.3	13.8	14.4	13.7	13.1	13.4
$20,000 TO $24,999	11.9	11.0	10.5	10.6	9.7	8.8	9.0	10.4	10.9	11.6
$25,000 TO $29,999	10.8	9.9	10.3	9.8	9.7	5.1	5.4	6.0	6.7	6.5
$30,000 TO $39,999	15.3	16.4	17.4	17.0	17.9	4.3	4.9	6.1	7.2	7.8
$40,000 & OVER	10.6	13.4	15.0	17.8	20.5	1.6	2.0	2.5	3.3	4.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

NOTE: PERCENTAGES MAY NOT ADD TO 100.0%, DUE TO ROUNDING ERROR
DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MANITOBA BUREAU OF STATISTICS MAY, 1990

CHART 19: ALL EARNERS - MANITOBA 1988
DISTRIBUTION BY EARNINGS GROUP BY SEX
EARNINGS IN THOUSANDS ($000'S)



DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MBS - MAY, 1990

ALL EARNERS

The average (mean) income of All Earners (see Earnings and Income Definitions on Page 3) in Manitoba is $26,262 for males and $15,538 for females, for 1988. This yields a female/male average income ratio of 59.2%, as shown in Table 5. For Manitoba, this average income ratio has increased since 1981 when it was 52.6%, but has decreased 3.3 percentage points from 1987.

For Canada, the 1988 ratio of average female and male incomes is 58.8%. This is 0.1 percentage points lower than in 1987, and 3.9 percentage points higher than in 1981.

In Manitoba, the average (mean) earnings of All Earners for 1988 is $23,438 for males and $13,696 for females, for a female/male average earnings ratio of 58.4%. This is a decrease of 3.5 percentage points from the 1987 ratio, but an increase of 7.9 percentage points over the 1981 ratio.

In Manitoba, this ratio of average female and male earnings has been increasing each year since 1981, with the current drop from 1987 to 1988 being the only exception. For Canada, this ratio fell from 57.1% for 1984 to 55.9% for 1985, and from 57.6% for 1987 to 57.4% for 1988.

The distributions of male and female earners by earnings group, as shown in Table 3, reveal some intersesting patterns. In Manitoba, for 1984 through 1988, the percentage of female earners is greater than the percentage of male earners in all of the earnings groups under $20,000, and the percentage of male earners is greater than the percentage of female earners in the four earnings groups at $20,000 and over.

For Manitoba, the percentage of females earning less than $20,000 has in general been decreasing. In 1984 84.0% of female earners in Manitoba earned less than $20,000, in 1985 82.0% earned less than $20,000, in 1986 78.7% earned less than $20,000 and in 1987 77.1% earned less than $20,000. For 1988 this ratio dropped to 76.8%.

The percentage of male earners, in Manitoba, earning less than $20,000 has followed a similar pattern: 53.6% for 1984, 55.4% for 1985, 52.3% for 1986, 50.6% for 1987 and 48.8% for 1988.

In Canada, for 1984, 1985 and 1986, the percentage of female earners is greater than the percentage of male earners in all of the earnings groups under $20,000, and the percentage of male earners is greater than the percentage of female earners in the four earnings groups at $20,000 and over. In 1987 and 1988 however, males dominated only in the three highest earnings groups (earnings in excess of $25,000).

In Canada, the percentage of male earners earning less than $20,000 was 51.5% for 1984, 49.3% for 1985, 46.9% for 1986, 44.7% for 1987 and 42.2% for 1988. For female earners, these percentages were 80.1% for 1984, 78.8% for 1985, 74.9% for 1986, 71.9% for 1987 and 69.8% for 1988.

TABLE 6. DISTRIBUTION OF EARNINGS FOR FULL-TIME FULL-YEAR WORKERS

MANITOBA

EARNINGS GROUP	1986			1987			1988		
	MALES	FEMALES	FEMALE/MALE RATIO (%)	MALES	FEMALES	FEMALE/MALE RATIO (%)	MALES	FEMALES	FEMALE/MALE RATIO (%)
UNDER $2,000	3.4	2.6	76.5	2.8	1.5	53.6	2.2	1.9	86.4
$2,000 TO $3,999	1.9	2.0	105.3	0.8	1.3	162.5	1.6	2.1	131.3
$4,000 TO $5,999	2.3	3.6	156.5	2.6	4.2	161.5	1.6	2.8	175.0
$6,000 TO $7,999	2.0	4.8	240.0	3.1	3.2	103.2	2.2	4.3	195.5
$8,000 TO $9,999	3.0	6.3	210.0	1.8	7.6	422.2	2.1	5.8	276.2
$10,000 TO $11,999	3.6	9.5	263.9	3.0	7.1	236.7	3.7	5.2	140.5
$12,000 TO $14,999	6.9	11.2	162.3	5.9	9.6	162.7	8.3	13.4	161.4
$15,000 TO $19,999	12.6	21.5	170.6	10.8	26.5	245.4	10.4	24.4	234.6
$20,000 TO $24,999	15.3	17.4	113.7	13.8	16.3	118.1	11.6	13.3	114.7
$25,000 TO $29,999	15.0	9.3	62.0	15.2	8.8	57.9	14.3	9.1	63.6
$30,000 TO $39,999	17.6	8.5	48.3	22.9	9.6	41.9	19.8	10.6	53.5
$40,000 & OVER	16.3	3.4	20.9	17.2	4.3	25.0	22.1	7.0	31.7
TOTAL	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	
AVERAGE EARNINGS $	26,329	18,324	69.6%	27,914	19,158	68.6%	29,730	20,190	67.9%
MEDIAN EARNINGS $	24,653	17,359	70.4%	26,752	17,940	67.1%	27,190	17,957	66.0%
AVERAGE INCOME $	28,365	19,978	70.4%	29,656	20,280	68.4%	31,786	21,597	67.9%

NOTE: PERCENTAGES MAY NOT ADD TO 100.0%, DUE TO ROUNDING ERROR
DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MANITOBA BUREAU OF STATISTICS

MAY, 1990

TABLE 6. DISTRIBUTION OF EARNINGS FOR FULL-TIME FULL-YEAR WORKERS (Continued) CANADA

EARNINGS GROUP	1986			1987			1988		
	MALES	FEMALES	FEMALE/MALE RATIO (%)	MALES	FEMALES	FEMALE/MALE RATIO (%)	MALES	FEMALES	FEMALE/MALE RATIO (%)
UNDER $2,000	1.6	1.6	100.0	1.1	1.6	145.5	1.0	1.3	130.0
$2,000 TO $3,999	1.0	2.0	200.0	1.1	1.8	163.6	0.9	1.6	177.8
$4,000 TO $5,999	1.7	3.2	188.2	1.3	3.1	238.5	1.2	2.6	216.7
$6,000 TO $7,999	1.8	4.1	227.8	1.6	3.5	218.8	1.4	3.3	235.7
$8,000 TO $9,999	2.6	5.2	200.0	2.1	5.4	257.1	2.0	4.8	240.0
$10,000 TO $11,999	2.7	6.5	240.7	2.8	5.9	210.7	2.1	5.6	266.7
$12,000 TO $14,999	5.4	12.0	222.2	4.9	10.0	204.1	4.5	9.8	217.8
$15,000 TO $19,999	10.6	20.9	197.2	9.7	19.6	202.1	9.3	19.4	208.6
$20,000 TO $24,999	13.2	18.1	137.1	13.0	18.6	143.1	11.5	19.6	170.4
$25,000 TO $29,999	13.8	10.7	77.5	12.9	11.6	89.9	12.4	10.8	87.1
$30,000 TO $39,999	24.1	11.0	45.6	23.9	12.8	53.6	24.[illegible]	13.5	54.9
$40,000 & OVER	21.4	4.6	21.5	25.6	6.3	24.6	29.0	7.7	26.6
TOTAL	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	
AVERAGE EARNINGS $	30,131	19,874	66.0%	31,865	21,012	65.9%	33,558	21,918	65.3%
MEDIAN EARNINGS $	28,383	18,673	65.8%	29,779	19,822	66.6%	31,466	20,403	64.8%
AVERAGE INCOME $	32,123	21,154	65.9%	33,722	22,288	66.1%	35,463	23,275	65.6%

NOTE: PERCENTAGES MAY NOT ADD TO 100.0%, DUE TO ROUNDING ERROR
DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MANITOBA BUREAU OF STATISTICS MAY, 1990

CHART 20: HISTORICAL RATIOS FEMALE/MALE AVERAGE EARNINGS ALL EARNERS

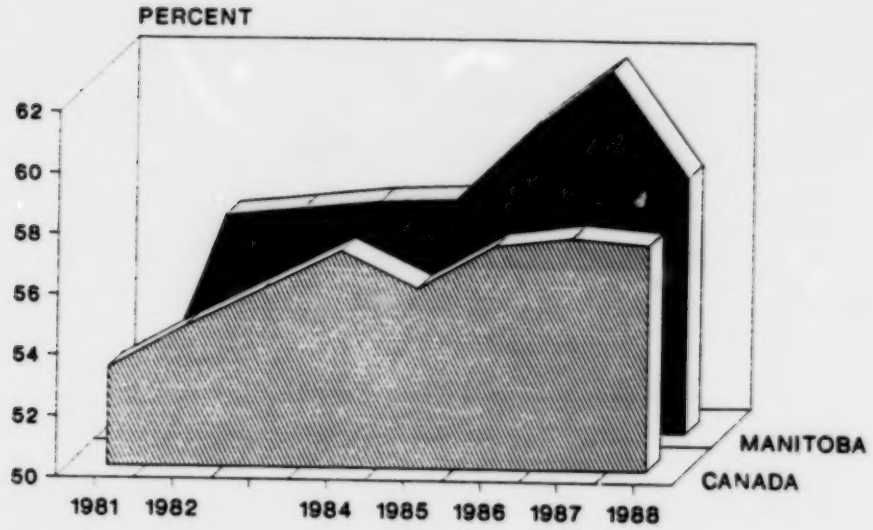
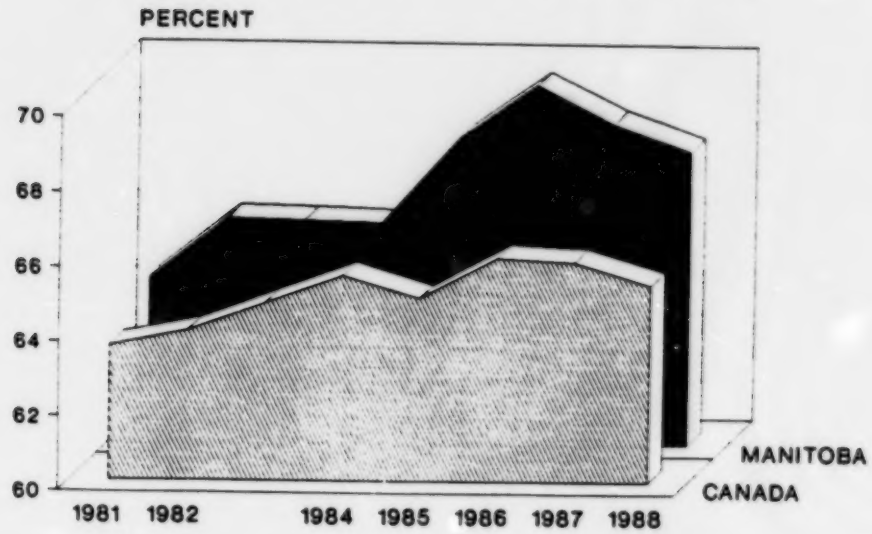


CHART 21: HISTORICAL RATIOS FEMALE/MALE AVERAGE EARNINGS FULL-TIME FULL-YEAR WORKERS



DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MBS - MAY, 1990

FULL-TIME FULL-YEAR WORKERS

Examining the earnings and income of Full-Time Full-year Workers (defined as earners who worked 30 or more hours per week, for 49 to 52 weeks of the year) was thought to minimize some gender based differences, such as number of hours worked per year.

In Manitoba, for 1988, males in this category earned an average of $29,730, while females earned an average of $20,190. The ratio of average female and male earnings, for Full-Time Full-Year Workers is 67.9%. This is 0.7 percentage points lower than in 1987, and 1.7 percentage points lower than in 1986.

For Canada, the ratio of average female and male earnings, for Full-Time Full-Year Workers is 65.3% for 1988. This is 0.6 percentage points lower than in 1987, and 0.7 percentage points lower than in 1986.

Table 4, provides more detail on the earnings and incomes of Full-Time Full-Year Workers for 1986 through 1988. For Manitoba, the ratio of female and male average incomes is 67.9% for 1988, compared to 68.4% for 1987 and 70.4% for 1986. For Canada, this ratio is 65.6% for 1988, 66.1% for 1987 and 65.9% for 1986.

In Manitoba, a greater percentage of female Full-Time Full-Year Workers earned between $2,000 and $24,999, while a greater percentage of male Full-Time Full-Year Workers earned Under $2,000, and $25,000 and Over, for 1986 through 1988.

In 1988, 56.2% of male and 26.7% of female Full-Time Full-Year Workers, in Manitoba, earned in excess of $25,000. In 1987, 55.3% of males and 22.7% of females earned in excess of $25,000, and in 1986, these percentages were 48.9% of males and 21.2% of females.

In Canada, a greater percentage of females, than males, fell in the earnings categories under $25,000, for 1986 through 1988. In 1986, 1.6% of Full-Time Full-Year Workers of each gender earned Under $2,000.

In 1988, 66.0% of male and 32.0% of female Full-Time Full-Year Workers, in Canada, earned in excess of $25,000. In 1987, 62.4% of males and 30.7% of females earned in excess of $25,000, and in 1986, these percentages were 59.3% of males and 26.3% of females.

TABLE 7. AVERAGE EARNINGS AND INCOME: 1981 TO 1988 MANITOBA

	1981	1982	1984	1985	1986	1987	1988
MALES	ALL EARNERS						
AVERAGE EARNINGS $	16,395	17,450	19,560	20,242	20,972	21,458	23,438
MEDIAN EARNINGS $	15,753	15,928	18,455	17,757	19,036	19,785	20,601
AVERAGE INCOME $	18,570	19,911	21,953	22,798	23,497	23,794	26,262
	FULL-TIME FULL-YEAR WORKERS						
AVERAGE EARNINGS $	20,189	22,427	25,002	25,032	26,329	27,914	29,730
FEMALES	ALL EARNERS						
AVERAGE EARNINGS $	8,276	9,952	11,242	11,655	12,590	13,292	13,696
MEDIAN EARNINGS $	6,756	8,331	9,574	9,999	10,635	11,260	11,433
AVERAGE INCOME $	9,772	11,598	13,028	13,510	14,526	14,866	15,538
	FULL-TIME FULL-YEAR WORKERS						
AVERAGE EARNINGS $	12,997	14,792	16,480	17,065	18,324	19,158	20,190
FEMALE/MALE RATIO	ALL EARNERS						
AVERAGE EARNINGS %	50.5	57.0	57.5	57.6	60.0	61.9	58.4
MEDIAN EARNINGS %	42.9	52.3	51.9	56.3	55.9	56.9	55.5
AVERAGE INCOME %	52.6	58.2	59.3	59.3	61.8	62.5	59.2
	FULL-TIME FULL-YEAR WORKERS						
AVERAGE EARNINGS %	64.4	66.0	65.9	68.2	69.6	68.6	67.9

NOTE: EARNINGS DATA FOR 1983 ARE NOT AVAILABLE DUE TO THE SMALL SAMPLE SIZE FOR THE SURVEY OF CONSUMER FINANCES THAT YEAR.

DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE 7. AVERAGE EARNINGS AND INCOME: 1981 TO 1988 (Continued) CANADA

		1981	1982	1984	1985	1986	1987	1988
MALES	ALL EARNERS							
AVERAGE EARNINGS $		18,159	19,164	20,935	22,298	23,446	24,673	26,236
MEDIAN EARNINGS $		17,164	17,813	19,336	20,336	21,521	22,474	24,045
AVERAGE INCOME $		20,095	21,731	23,329	24,749	26,047	27,085	28,768
	FULL-TIME FULL-YEAR WORKERS							
AVERAGE EARNINGS $		22,955	25,096	27,675	28,848	30,131	31,865	33,558
FEMALES	ALL EARNERS							
AVERAGE EARNINGS $		9,653	10,472	11,949	12,454	13,431	14,221	15,054
MEDIAN EARNINGS $		8,333	8,837	9,771	10,307	11,329	11,838	12,729
AVERAGE INCOME $		11,038	12,164	13,707	14,207	15,214	15,960	16,919
	FULL-TIME FULL-YEAR WORKERS							
AVERAGE EARNINGS $		14,608	16,056	18,136	18,736	19,874	21,012	21,918
FEMALE/MALE RATIO	ALL EARNERS							
AVERAGE EARNINGS %		53.2	54.6	57.1	55.9	57.3	57.6	57.4
MEDIAN EARNINGS %		48.5	49.6	50.5	50.7	52.6	52.7	52.9
AVERAGE INCOME %		54.9	56.0	58.8	57.4	58.4	58.9	58.8
	FULL-TIME FULL-YEAR WORKERS							
AVERAGE EARNINGS %		63.6	64.0	65.5	64.9	66.0	65.9	65.3

NOTE: EARNINGS DATA FOR 1983 ARE NOT AVAILABLE DUE TO THE SMALL SAMPLE SIZE FOR THE SURVEY OF CONSUMER FINANCES THAT YEAR.

DATA SOURCE: STATISTICS CANADA SURVEY OF CONSUMER FINANCES

MANITOBA BUREAU OF STATISTICS MAY, 1990

APPENDIX A

Manitoba Taxation Data 1980 - 1986

TABLE A1. MANITOBA TAXFILERS - ALL RETURNS
MEAN INCOME BY AGE GROUP AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	24,687	$5,260	23,248	$3,542	67.3%
20 TO 24 YEARS	45,155	10,390	41,168	7,089	68.2
25 TO 49 YEARS	156,408	19,061	153,953	7,593	39.8
50 TO 64 YEARS	72,485	19,029	52,835	8,811	46.3
65 YEARS OR MORE	50,146	10,067	54,706	6,510	64.7
TOTAL STATING AGE	348,881	15,663	325,910	7,256	46.3
AGE NOT REPORTED	6	9,167	221	6,928	75.6
TOTAL	348,887	$15,663	326,131	$7,256	46.3%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	21,726	$5,351	21,193	$4,033	75.4%
20 TO 24 YEARS	41,971	11,871	45,043	8,882	74.8
25 TO 49 YEARS	165,530	22,396	163,647	10,493	46.8
50 TO 64 YEARS	68,921	23,711	57,677	11,777	49.7
65 YEARS OR MORE	55,340	13,417	57,779	9,387	70.0
TOTAL STATING AGE	353,488	18,943	345,339	9,914	52.3
AGE NOT REPORTED	147	2,755	421	8,838	320.8
TOTAL	353,635	$18,943	345,760	$9,914	52.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A1. MANITOBA TAXFILERS - ALL RETURNS (Continued)
MEAN INCOME BY AGE GROUP AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	20,550	$5,258	15,493	$3,861	73.4%
20 TO 24 YEARS	44,185	11,401	44,758	8,234	72.2
25 TO 49 YEARS	177,942	24,177	173,392	11,812	48.9
50 TO 64 YEARS	69,785	25,761	55,580	12,502	48.5
65 YEARS OR MORE	55,593	15,209	56,561	10,351	68.1
TOTAL STATING AGE	368,055	20,528	345,784	10,864	52.9
AGE NOT REPORTED	126	7,278	79	7,215	99.1
TOTAL	368,181	$20,528	345,863	$10,864	52.9%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	21,690	$4,876	17,950	$4,244	87.0%
20 TO 24 YEARS	44,980	12,082	44,260	9,035	74.8
25 TO 49 YEARS	189,230	25,824	177,740	13,457	52.1
50 TO 64 YEARS	66,910	26,887	56,130	13,832	51.4
65 YEARS OR MORE	55,430	17,129	64,170	11,215	65.5
TOTAL STATING AGE	378,240	21,902	360,250	12,114	55.3
AGE NOT REPORTED	240	6,629	380	1,837	27.7
TOTAL	378,480	$21,893	360,620	$12,103	55.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A2. MANITOBA TAXFILERS - TAXABLE RETURNS
MEAN INCOME BY AGE GROUP AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	7,464	$10,571	3,233	$8,492	80.3%
20 TO 24 YEARS	33,162	12,812	23264	10,521	82.1
25 TO 49 YEARS	132,195	21,529	74,737	13,518	62.8
50 TO 64 YEARS	56,876	23,099	27,170	14,418	62.4
65 YEARS OR MORE	17,261	19,716	10,796	16,856	85.5
TOTAL STATING AGE	246,958	20,262	139,200	13,335	65.8
AGE NOT REPORTED	6	9,167	199	7,628	83.2
TOTAL	246,964	$20,262	139,399	$13,327	65.8%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	6,943	$10,242	3,514	$9,834	96.0%
20 TO 24 YEARS	29,122	15,339	27,768	12,541	81.8
25 TO 49 YEARS	135,953	26,096	88,662	17,083	65.5
50 TO 64 YEARS	53,792	29,010	33,767	17,859	61.6
65 YEARS OR MORE	21,497	25,079	17,440	19,026	75.9
TOTAL STATING AGE	247,307	24,930	171,151	16,548	66.4
AGE NOT REPORTED	1	X	262	12,943	--
TOTAL	247,308	$24,930	171,413	$16,543	66.4%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A2. MANITOBA TAXFILERS - TAXABLE RETURNS (Continued)
MEAN INCOME BY AGE GROUP AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	5,347	$11,220	2,459	$9,129	81.4%
20 TO 24 YEARS	26,842	16,099	21,633	13,523	84.0
25 TO 49 YEARS	143,303	28,299	97,983	18,645	65.9
50 TO 64 YEARS	53,037	31,864	32,236	18,896	59.3
65 YEARS OR MORE	23,698	26,319	17,414	20,448	77.7
TOTAL STATING AGE	252,227	27,203	171,725	18,094	66.5
AGE NOT REPORTED	0	0	0	0	--
TOTAL	252,227	$27,203	171,725	$18,094	66.5%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	7,610	$9,457	5,290	$8,414	89.0%
20 TO 24 YEARS	33,590	15,239	27,860	12,869	84.4
25 TO 49 YEARS	165,680	28,990	119,620	19,023	65.6
50 TO 64 YEARS	55,550	31,641	38,380	18,834	59.5
65 YEARS OR MORE	33,200	24,272	28,560	18,177	74.9
TOTAL STATING AGE	295,640	26,892	219,700	17,845	66.4
AGE NOT REPORTED	60	12,433	110	3,973	32.0
TOTAL	295,710	$26,888	219,810	$17,838	66.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A3. MANITOBA TAXFILERS - ALL RETURNS
MEAN INCOME BY OCCUPATION AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	235,017	$17,569	181,908	$9,455	53.8%
FARMERS, ETC.	29,284	11,368	3,745	7,711	67.8
PROFESSIONALS	3,267	37,728	1,562	9,005	23.9
SALESMEN	754	22,558	515	6,450	28.6
BUSINESS PROPRIETORS	14,023	12,688	6,866	5,711	45.0
INVESTORS, ETC.	17,184	21,363	35,677	9,168	42.9
PENSIONERS	38,382	7,077	43,905	4,382	61.9
UNCLASSIFIED	10,976	4,152	51,953	800	19.3
TOTAL	348,887	$15,663	326,131	$7,256	46.3%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	222,978	$21,847	192,280	$12,712	58.2%
FARMERS	27,965	13,279	3,944	9,763	73.5
FISHERMEN	914	6,749	25	3,520	52.2
PROFESSIONALS	4,033	49,822	1,114	14,576	29.3
SALESMEN	1,131	17,982	296	11,162	62.1
BUSINESS PROPRIETORS	13,537	12,819	8,818	5,412	42.2
INVESTORS	20,951	24,823	45,364	11,630	46.9
PROPERTY OWNERS	2,629	26,180	1,859	9,762	37.3
PENSIONERS	41,044	8,722	40,804	6,030	69.1
UNCLASSIFIED	18,453	5,867	51,256	1,680	28.6
TOTAL	353,635	$18,943	345,760	$9,914	52.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A3. MANITOBA TAXFILERS - ALL RETURNS (Continued)
MEAN INCOME BY OCCUPATION AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	233,601	$24,132	196,474	$13,900	57.6%
FARMERS	27,100	13,550	4,324	10,478	77.3
FISHERMEN	612	7,613	0	0	--
PROFESSIONALS	4,399	60,069	1,480	22,305	37.1
SALESMEN	1,138	21,649	157	2,427	11.2
BUSINESS PROPRIETORS	16,755	13,720	7,840	7,453	54.3
INVESTORS	15,566	23,876	33,633	12,646	53.0
PROPERTY OWNERS	3,002	18,898	2,873	10,943	57.9
PENSIONERS	44,064	10,925	44,805	7,323	67.0
UNCLASSIFIED	21,944	5,493	54,277	1,920	35.0
TOTAL	368,181	$20,528	345,663	$10,864	52.9%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	240,660	$25,405	206,930	$15,400	60.6%
FARMERS	26,990	15,218	5,020	10,824	71.1
FISHERMEN	930	6,962	60	6,667	95.8
PROFESSIONALS	4,440	59,713	1,480	26,739	44.8
SALESMEN	1,110	25,489	590	7,349	28.8
BUSINESS PROPRIETORS	16,950	16,141	8,200	8,138	50.4
INVESTORS	16,840	27,159	33,360	14,442	53.2
PROPERTY OWNERS	1,960	24,908	2,480	11,182	44.9
PENSIONERS	44,220	12,428	49,750	8,015	64.5
UNCLASSIFIED	24,410	5,407	52,760	1,979	36.6
TOTAL	378,480	$21,893	360,620	$12,103	55.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A4. MANITOBA TAXFILERS - TAXABLE RETURNS
MEAN INCOME BY OCCUPATION AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	198,120	$20,092	117,184	$12,743	63.4%
FARMERS, ETC.	13,858	18,957	1,388	14,369	75.8
PROFESSIONALS	2,637	44,980	545	20,013	44.5
SALESMEN	651	24,806	258	10,810	43.6
BUSINESS PROPRIETORS	8,977	17,315	2,200	12,947	74.8
INVESTORS, ETC.	10,198	29,209	12,435	18,510	63.4
PENSIONERS	9,153	15,139	3,700	14,064	92.9
UNCLASSIFIED	3,370	10,109	1,689	11,901	117.7
TOTAL	246,964	$20,262	139,399	$13,327	65.8%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	189,361	$24,904	136,694	$16,108	64.7%
FARMERS	12,935	23,468	1,812	16,072	68.5
FISHERMEN	138	15,841	0	0	--
PROFESSIONALS	3,367	58,382	639	23,069	39.5
SALESMEN	823	22,718	148	18,304	80.6
BUSINESS PROPRIETORS	7,514	19,106	2,350	14,531	76.1
INVESTORS	13,236	33,894	20,204	20,825	61.4
PROPERTY OWNERS	1,552	38,637	714	18,501	47.9
PENSIONERS	11,058	17,486	5,365	14,766	84.4
UNCLASSIFIED	7,324	11,342	3,487	11,467	101.1
TOTAL	247,308	$24,930	171,413	$16,543	66.4%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE A4. MANITOBA TAXFILERS - TAXABLE RETURNS (Continued)
MEAN INCOME BY OCCUPATION AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	194,435	$27,736	136,699	$17,875	64.4%
FARMERS	11,390	23,891	1,956	17,164	71.8
FISHERMEN	147	13,748	0	0	--
PROFESSIONALS	3,427	65,794	973	30,557	46.4
SALESMEN	664	32,139	22	8,136	25.3
BUSINESS PROPRIETORS	9,916	19,390	2,761	14,363	74.1
INVESTORS	9,598	34,615	14,047	23,933	69.1
PROPERTY OWNERS	1,706	26,939	1,245	19,219	71.3
PENSIONERS	14,772	19,515	8,851	15,625	80.1
UNCLASSIFIED	6,172	14,380	5,171	12,011	83.5
TOTAL	252,227	$27,203	171,725	$18,094	66.5%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	214,970	$27,960	167,940	$18,057	64.6%
FARMERS	17,660	21,080	3,410	14,311	67.9
FISHERMEN	300	13,150	10	24,700	187.8
PROFESSIONALS	4,090	64,298	1,140	33,818	52.6
SALESMEN	990	28,210	280	14,350	50.9
BUSINESS PROPRIETORS	13,490	19,400	4,360	13,067	67.4
INVESTORS	11,630	36,610	18,790	22,316	61.0
PROPERTY OWNERS	1,490	31,013	1,530	15,797	50.9
PENSIONERS	23,360	18,203	15,530	14,320	78.7
UNCLASSIFIED	7,740	14,800	6,830	10,837	73.2
TOTAL	295,710	$26,888	219,810	$17,838	66.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

APPENDIX B

Canada Taxation Data 1980 - 1987

TABLE B1. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX 1987

ALL RETURNS	MALE		FEMALE		FEMALE/MALE
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	INCOME RATIO
UNDER 20 YEARS	464,350	$5,518	384,580	$4,165	75.5%
20 TO 24 YEARS	990,210	13,433	1,004,020	9,805	73.0
25 TO 49 YEARS	4,638,930	30,592	4,570,590	15,378	50.3
50 TO 64 YEARS	1,651,520	33,310	1,301,070	16,179	48.6
65 YEARS OR MORE	1,023,920	21,682	1,010,860	15,115	69.7
TOTAL STATING AGE	8,768,930	26,798	8,271,120	14,274	53.3
AGE NOT REPORTED	14,560	7,991	16,770	5,243	65.6
TOTAL	8,783,480	$26,767	8,287,880	$14,256	53.3%

TAXABLE RETURNS	MALE		FEMALE		FEMALE/MALE
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	INCOME RATIO
UNDER 20 YEARS	180,330	$9,982	101,710	$8,524	85.4%
20 TO 24 YEARS	798,610	15,854	665,370	13,398	84.5
25 TO 49 YEARS	4,276,400	32,886	3,241,470	20,898	63.5
50 TO 64 YEARS	1,462,380	37,085	959,120	20,956	56.5
65 YEARS OR MORE	755,540	26,763	611,870	20,908	78.1
TOTAL STATING AGE	7,473,260	30,716	5,579,540	19,789	64.4
AGE NOT REPORTED	6,140	16,169	4,850	11,714	72.4
TOTAL	7,479,400	$30,704	5,584,390	$19,782	64.4%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B2. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX 1987

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	6,131,300	$29,202	5,094,940	$17,103	58.6%
FARMERS	220,010	18,214	45,900	13,291	73.0
FISHERMEN	35,240	24,310	4,950	12,092	49.7
PROFESSIONALS	125,020	63,431	48,500	25,455	40.1
SALESMEN	28,880	24,521	12,240	12,782	52.1
BUSINESS PROPRIETORS	369,460	18,508	197,180	9,984	53.9
INVESTORS	322,770	40,911	705,060	18,629	45.5
PROPERTY OWNERS	64,920	28,795	69,650	13,680	47.5
PENSIONERS	963,050	16,355	837,090	10,098	61.7
UNCLASSIFIED	522,830	9,369	1,272,380	3,492	37.3
TOTAL	8,783,480	$26,767	8,287,880	$14,256	53.3%

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,563,920	$31,794	4,184,460	$20,068	63.1%
FARMERS	162,530	23,218	32,200	17,597	75.8
FISHERMEN	32,310	26,060	4,020	14,044	53.9
PROFESSIONALS	116,680	67,604	39,020	30,938	45.8
SALESMEN	24,760	27,924	7,620	19,134	68.5
BUSINESS PROPRIETORS	302,520	22,037	120,000	15,193	68.9
INVESTORS	246,060	51,327	436,460	27,468	53.5
PROPERTY OWNERS	51,280	35,410	40,300	21,547	60.8
PENSIONERS	683,790	20,236	422,820	14,720	72.7
UNCLASSIFIED	295,560	15,568	297,490	12,161	78.1
TOTAL	7,479,400	$30,704	5,584,390	$19,782	64.4%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B3. CANADA TAXFILERS - ALL RETURNS
MEAN INCOME BY AGE GROUP AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	566,184	$5,142	448,899	$3,910	76.1%
20 TO 24 YEARS	1,096,287	11,133	1,037,285	7,053	63.3
25 TO 49 YEARS	3,966,400	21,155	3,702,278	8,662	40.9
50 TO 64 YEARS	1,526,004	22,436	1,085,480	10,301	45.9
65 YEARS OR MORE	729,037	14,489	600,825	10,519	72.6
TOTAL STATING AGE	7,883,912	18,243	6,874,767	8,530	46.8
AGE NOT REPORTED	2,115	9,296	4,084	5,422	58.3
TOTAL	7,886,027	$18,241	6,878,851	$8,528	46.8%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	447,490	$5,613	369,593	$4,364	77.7%
20 TO 24 YEARS	1,076,232	12,260	1,075,606	8,538	69.6
25 TO 49 YEARS	4,100,078	25,074	3,955,813	11,276	45.0
50 TO 64 YEARS	1,563,514	27,451	1,175,844	13,105	47.7
65 YEARS OR MORE	771,685	18,291	680,822	14,249	77.9
TOTAL STATING AGE	7,958,999	22,056	7,257,678	11,094	50.3
AGE NOT REPORTED	1,633	6,478	2,553	7,387	114.0
TOTAL	7,960,632	$22,053	7,260,231	$11,092	50.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B3. CANADA TAXFILERS - ALL RETURNS (Continued)
MEAN INCOME BY AGE GROUP AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	365,756	$5,308	302,269	$4,252	80.1
20 TO 24 YEARS	1,035,921	12,316	1,052,703	8,676	70.4
25 TO 49 YEARS	4,268,670	27,064	4,197,702	12,612	46.6
50 TO 64 YEARS	1,599,061	29,185	1,192,950	13,902	47.6
65 YEARS OR MORE	800,471	19,930	711,476	15,076	75.6
TOTAL STATING AGE	8,069,879	23,897	7,457,100	12,159	50.9
AGE NOT REPORTED	11,771	7,215	13,431	5,256	72.8
TOTAL	8,081,650	$23,873	7,470,531	$12,147	50.9%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	429,850	$5,319	359,810	$4,164	78.3%
20 TO 24 YEARS	1,018,520	12,743	1,021,780	9,255	72.6
25 TO 49 YEARS	4,516,190	29,379	4,427,170	14,407	49.0
50 TO 64 YEARS	1,627,940	31,569	1,255,570	15,553	49.3
65 YEARS OR MORE	948,010	21,248	901,240	15,304	72.0
TOTAL STATING AGE	8,540,500	25,699	7,965,570	13,566	52.8
AGE NOT REPORTED	14,310	5,935	17,680	5,101	85.9
TOTAL	8,554,810	$25,666	7,983,250	$13,547	52.8%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B4. CANADA TAXFILERS - TAXABLE RETURNS
MEAN INCOME BY AGE GROUP AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	198,969	$9,512	105,039	$8,380	88.1%
20 TO 24 YEARS	838,307	13,456	590,097	10,541	78.3
25 TO 49 YEARS	3,559,920	22,966	2,026,390	14,336	62.4
50 TO 64 YEARS	1,305,067	25,384	645,725	15,468	60.9
65 YEARS OR MORE	377,188	22,251	257,815	17,743	79.7
TOTAL STATING AGE	6,279,451	21,730	3,625,066	13,990	64.4
AGE NOT REPORTED	997	17,890	1,328	11,288	63.1
TOTAL	6,280,448	$21,729	3,626,394	$13,989	64.4%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	155,176	$10,514	82,503	$9,807	93.3%
20 TO 24 YEARS	783,595	15,328	608,544	12,914	84.3
25 TO 49 YEARS	3,616,678	27,642	2,292,962	17,891	64.7
50 TO 64 YEARS	1,334,615	31,164	748,935	18,746	60.2
65 YEARS OR MORE	439,589	26,485	364,158	21,091	79.6
TOTAL STATING AGE	6,329,653	26,360	4,097,102	17,429	66.1
AGE NOT REPORTED	366	20,746	905	14,201	68.5
TOTAL	6,330,019	$26,360	4,098,007	$17,429	66.1%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B4. CANADA TAXFILERS - TAXABLE RETURNS (Continued)
MEAN INCOME BY AGE GROUP AND SEX

1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	99,505	$10,784	54,962	$10,011	92.8%
20 TO 24 YEARS	714,450	15,888	562,012	13,394	84.3
25 TO 49 YEARS	3,741,384	29,998	2,515,497	19,395	64.7
50 TO 64 YEARS	1,342,410	33,502	748,711	19,921	59.5
65 YEARS OR MORE	483,226	27,385	382,115	21,837	79.7
TOTAL STATING AGE	6,380,975	28,658	4,263,297	18,794	65.6
AGE NOT REPORTED	2,570	20,079	3,396	12,270	61.1
TOTAL	6,383,545	$28,654	4,266,693	$18,789	65.6%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	163,910	$9,661	98,020	$8,396	86.9%
20 TO 24 YEARS	806,010	15,213	662,390	12,861	84.5
25 TO 49 YEARS	4,136,070	31,727	3,071,320	19,937	62.8
50 TO 64 YEARS	1,431,410	35,298	913,160	20,268	57.4
65 YEARS OR MORE	690,270	26,340	555,700	20,784	78.9
TOTAL STATING AGE	7,227,670	29,578	5,300,590	18,985	64.2
AGE NOT REPORTED	3,900	14,647	5,460	10,757	73.4
TOTAL	7,231,570	$29,570	5,306,040	$18,977	64.2%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS

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TABLE B5. CANADA TAXFILERS - ALL RETURNS
MEAN INCOME BY OCCUPATION AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,928,921	$19,120	4,246,893	$10,578	55.3%
FARMERS, ETC.	280,295	13,444	35,366	9,112	67.8
PROFESSIONALS	94,658	42,178	28,132	13,280	31.5
SALESMEN	23,279	17,997	10,309	5,972	33.2
BUSINESS PROPRIETORS	356,093	14,331	145,680	6,472	45.2
INVESTORS, ETC.	361,378	27,808	732,150	10,836	39.0
PENSIONERS	542,257	9,784	392,190	6,304	64.4
UNCLASSIFIED	299,146	6,178	1,288,131	1,268	20.5
TOTAL	7,886,027	$18,241	6,878,851	$8,528	46.8%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,693,181	$23,710	4,353,696	$13,640	57.5%
FARMERS	234,900	16,127	35,364	11,606	72.0
FISHERMEN	35,079	13,508	3,026	7,169	53.1
PROFESSIONALS	102,192	49,501	35,769	16,848	34.0
SALESMEN	20,650	18,503	7,982	7,487	40.5
BUSINESS PROPRIETORS	339,771	14,609	148,635	7,557	51.7
INVESTORS	391,231	34,224	892,712	13,689	40.0
PROPERTY OWNERS	58,555	23,701	55,811	9,349	39.4
PENSIONERS	574,338	12,441	414,280	8,362	67.2
UNCLASSIFIED	510,735	7,801	1,312,956	2,076	26.6
TOTAL	7,960,632	$22,053	7,260,231	$11,092	50.3%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B5. CANADA TAXFILERS - ALL RETURNS (Continued)
MEAN INCOME BY OCCUPATION AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,752,738	$25,987	4,560,144	$14,977	57.6%
FARMERS	231,634	16,639	40,106	11,325	68.1
FISHERMEN	31,961	15,253	3,478	7,446	48.8
PROFESSIONALS	114,280	59,451	40,962	20,286	34.1
SALESMEN	26,579	16,420	9,205	9,901	60.3
BUSINESS PROPRIETORS	354,824	15,863	166,817	8,580	54.1
INVESTORS	307,326	32,833	734,075	14,221	43.3
PROPERTY OWNERS	68,600	23,485	65,721	10,986	46.8
PENSIONERS	683,561	14,592	502,017	9,776	67.0
UNCLASSIFIED	510,147	8,749	1,348,006	2,628	30.0
TOTAL	8,081,650	$23,861	7,470,531	$12,147	50.9%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,982,570	$28,146	4,903,430	$16,354	58.1%
FARMERS	222,670	16,446	40,970	11,957	72.7
FISHERMEN	33,020	21,695	4,320	11,235	51.8
PROFESSIONALS	122,690	64,240	44,850	25,001	38.9
SALESMEN	27,750	22,857	11,390	11,021	48.2
BUSINESS PROPRIETORS	362,030	17,568	180,350	9,559	54.4
INVESTORS	323,180	36,561	726,630	17,319	47.4
PROPERTY OWNERS	65,030	27,931	66,750	13,482	48.3
PENSIONERS	845,760	15,635	683,440	9,928	63.5
UNCLASSIFIED	570,110	8,893	1,321,140	3,163	35.6
TOTAL	8,554,810	$25,666	7,983,250	$13,547	52.8%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE B6. CANADA TAXFILERS - TAXABLE RETURNS
MEAN INCOME BY OCCUPATION AND SEX 1980

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,164,779	$21,390	3,022,214	$13,509	63.2%
FARMERS, ETC.	155,223	20,012	16,974	15,543	77.7
PROFESSIONALS	80604.00	48,659	15974.00	20,896	42.9
SALESMEN	18,233	21,693	3,948	12,369	57.0
BUSINESS PROPRIETORS	248,992	18,634	56,251	13,284	71.3
INVESTORS, ETC.	245,378	36,326	307,198	20,448	56.3
PENSIONERS	221,413	15,850	94,509	13,152	83.0
UNCLASSIFIED	145,826	10,353	109,326	8,994	86.9
TOTAL	6,280,448	$21,729	3,626,394	$13,989	64.4%

1982

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,000,675	$26,355	3,240,505	$16,995	64.5%
FARMERS	123,459	25,809	18,885	18,491	71.6
FISHERMEN	26,556	16,212	2,044	8,991	55.5
PROFESSIONALS	87,539	56,768	22,426	24,518	43.2
SALESMEN	14,803	23,606	2,644	17,640	74.7
BUSINESS PROPRIETORS	214,380	20,504	60,681	14,852	72.4
INVESTORS	279,590	43,845	434,849	24,023	54.8
PROPERTY OWNERS	38,116	33,575	22,888	18,010	53.6
PENSIONERS	268,215	18,811	129,782	15,139	80.5
UNCLASSIFIED	276,686	11,382	163,303	10,175	89.4
TOTAL	6,330,019	$26,360	4,098,007	$17,429	66.1%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1990

TABLE B6. CANADA TAXFILERS - TAXABLE RETURNS (Continued)
MEAN INCOME BY OCCUPATION AND SEX 1984

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	4,988,469	$29,176	3,372,109	$18,732	64.2%
FARMERS	117,958	26,105	20,724	18,260	69.9
FISHERMEN	25,830	17,531	2,339	9,644	55.0
PROFESSIONALS	99,250	66,523	26,659	28,870	43.4
SALESMEN	19,607	25,147	4321.00	16,869	67.1
BUSINESS PROPRIETORS	233,440	21,567	75,604	15,209	70.5
INVESTORS	211,595	42,742	347,332	24,971	58.4
PROPERTY OWNERS	45,471	32,447	28,918	20,342	62.7
PENSIONERS	366,403	20,563	186,664	16,227	78.9
UNCLASSIFIED	275,522	13,271	202,023	11,461	86.4
TOTAL	6,383,545	$28,654	4,266,693	$18,789	65.6%

1986

	MALE		FEMALE		
	NUMBER OF FILERS	MEAN INCOME	NUMBER OF FILERS	MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,415,610	$30,688	4,010,060	$19,231	62.7%
FARMERS	151,500	22,772	27,650	16,542	72.6
FISHERMEN	29,450	23,773	3,600	12,420	52.2
PROFESSIONALS	113,270	68,953	35,590	30,702	44.5
SALESMEN	23,700	26,057	7,070	16,559	63.5
BUSINESS PROPRIETORS	289,130	21,191	107,410	14,649	69.1
INVESTORS	238,800	46,057	433,530	25,640	55.7
PROPERTY OWNERS	50,440	34,631	37,980	21,357	61.7
PENSIONERS	586,340	19,582	338,920	14,651	74.8
UNCLASSIFIED	333,340	14,135	304,240	11,162	79.0
TOTAL	7,231,570	$29,570	5,306,040	$18,977	64.2%

DATA SOURCE: REVENUE CANADA TAXATION

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